**LDR**
*Louisiana Department of Revenue*

### Underpayment of Individual Income Tax Penalty Computation
### 2004 Taxable Year Nonresident and Part-Year Resident Filers

| Name(s) shown on tax return | Social Security Number(s) |
|---|---|
| Your name _____ | Yours _____ |
| Spouse _____ | Spouse's _____ |

### Section 1 – Amount of required annual payment

1. Required amount of 2004 tax liability                         .00
2. Required amount of 2003 tax liability                         .00
3. Enter the smaller of Line 1 or Line 2.                        .00
4. Number of payments required for year

| Section 2 – Underpayment Computation | 04/15/04 | 06/15/04 | 09/15/04 | 01/18/05 |
|---|---|---|---|---|
| 5. From Section 1, divide Line 3 by Line 4. | .00 | .00 | .00 | .00 |
| 6. Enter amounts paid – See instructions. | .00 | .00 | .00 | .00 |
| 7. Overpayment of installment – See instructions. Any overpayment in the second, third, or fourth periods may not be carried back to a previous period. | .00 | .00 | .00 | .00 |
| 8. Restate payments to account for any carryforward | .00 | .00 | .00 | .00 |
| 9. Underpayment (Line 5 less Line 8) or Overpayment (Line 8 less Line 5) | .00 | .00 | .00 | .00 |

### Section 3 – Exceptions

10. Exception 1 – See worksheet on page 3. **If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form.**

| | 04/15/04 | 06/15/04 | 09/15/04 | 01/18/05 |
|---|---|---|---|---|
| 11. Exception 2 – Prior Year's Tax Liability | | | | |
| 12. Exception 3 – Prior Year's Income | | | | |
| 13. Exception 4 – Annualized Income | | | | no exception available |
| 14. Exception 5 – Installment Period Income | | | | |

| Section 4 –Penalty Computation | 04/15/04 | 06/15/04 | 09/15/04 | 01/18/05 |
|---|---|---|---|---|
| 15. Amount of underpayment (from Line 9 above) | .00 | .00 | .00 | .00 |
| 16. Date of Payment – See instructions. | | | | |
| 17. Number of days from due date of installment | | | | |
| 18. Penalty – See instructions. | .00 | .00 | .00 | .00 |
| 19. Penalty – Add amounts on Line 18. Enter total here and on Line 25 on Form IT-540B. | | | | .00 |